

**EXHIBIT B**  
**AMBULANCE REVENUE AND COST REPORT**  
**FIRE DISTRICT and SMALL RURAL COMPANY**

**Arizona Department of Health Services**  
**Annual Ambulance Financial Report**

GOLDEN SHORES FIRE DEPT AND AMBULANCE SERVICE  
**Reporting Ambulance Service**

**Report Fiscal Year**

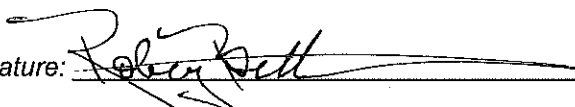
From: 07/01/12 To: 06/30/13  
Mo. Day Year Mo. Day Year

**CERTIFICATION**

*I hereby verify that I have directed the preparation of the enclosed annual report in accordance with the reporting requirements of the State of Arizona.*

*I have read this report and hereby verify that the information provided is true and correct to the best of my knowledge.*

***This report has been prepared using the accrual basis of accounting.***

Authorized Signature:  Date: 12-19-13

Print Name and Title: ROBEY BETTS, ADMIN.

Mail to:

Arizona Department of Health Services  
Bureau of Emergency Medical Services  
Ambulance and Regional Services  
150 North 18<sup>th</sup> Avenue, Suite 540  
Phoenix, AZ 85007  
Telephone: (602) 364-3150  
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# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: GOLDEN SHORES FIRE DEPT AND AMBULANCE SERVICE

FOR THE PERIOD FROM: 07-01-2012 TO: 06-30-2013

## STATISTICAL SUPPORT DATA

Line No.	DESCRIPTION	(1) SUBSCRIPTION SERVICE TRANSPORTS	*(2) TRANSPORTS UNDER CONTRACT	(3) TRANSPORTS NOT UNDER CONTRACT	(4) TOTALS
01	Number of ALS Billable Transports:	<u>0</u>	<u>0</u>	<u>248</u>	<u>248</u>
02	Number of BLS Billable Transports :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
03	Number of Loaded Billable Miles :	<u>0</u>	<u>0</u>	<u>0</u>	<u>5876</u>
04	Waiting Time (Hr. & Min.):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
05	Canceled (Non-Billable) Runs:	<u>0</u>	<u>0</u>	<u>103</u>	<u>103</u>

## AMBULANCE SERVICE ROUTINE OPERATING REVENUE

06	ALS Base Rate Revenue .....	\$ <u>120520</u>
07	BLS Base Rate Revenue .....	<u>0</u>
08	Mileage Charge Revenue .....	<u>59543</u>
09	Waiting Charge Revenue .....	<u>0</u>
10	Medical Supplies Charge Revenue .....	<u>0</u>
11	Nurses Charge Revenue .....	<u>0</u>
12	Standby Charge Revenue (Attach Schedule)	
13	TOTAL AMBULANCE SERVICE ROUTINE OPERATING REVENUE .....	\$ <u>180063</u>

## SALARY AND WAGE EXPENSE DETAIL

### GROSS WAGES:

**\*\*No. of F.T.E.s**

14	Management .....	\$ <u>0</u>	<u>0</u>
15	Paramedics and IEMTs .....	\$ <u>141862</u>	<u>4</u>
16	Emergency Medical Technician (EMT) .....	\$ <u>60849</u>	<u>2</u>
17	Other Personnel .....	\$ <u>19363</u>	<u>3</u>
18	Payroll Taxes and Fringe Benefits - All Personnel .....	\$ <u>92388</u>	<u>9</u>

\*This column reports only those runs where a contracted discount rate was applied.

\*\*Full-time equivalents (F.T.E.) Is the sum of all hours for which employees wages were paid during the year divided by 2080.

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# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: GOLDEN SHORES FIRE DEPT AND AMBULANCE SERVICE

FOR THE PERIOD FROM: 07-01-2012 TO: 06-30-2013

## SCHEDULE OF REVENUES AND EXPENSES

Line

No. DESCRIPTION

FROM

### Operating Revenues:

01	Total Ambulance Service Operating Revenue . . . . .	Page 2, Line 13	\$ <u>180063</u>
	Settlement Amounts:		
02	AHCCCS . . . . .		( <u>42505</u> )
03	Medicare . . . . .		( <u>34575</u> )
04	Subscription Service . . . . .		( <u>0</u> )
05	Contractual . . . . .		( <u>0</u> )
06	Other . . . . .		( <u>30704</u> )
07	Total (Sum of Lines 02 through 06) . . . . .		( <u>127804</u> )
08	Total Operating Revenue (Line 01 minus Line 07) . . . . .		\$ <u>62259</u>

### Operating Expenses:

09	Bad Debt. . . . .		\$ <u>33000</u>
10	Total Salaries, Wages, and Employee-Related Expenses . . . . .		<u>314462</u>
11	Professional Services . . . . .		<u>6650</u>
12	Travel and Entertainment . . . . .		<u>0</u>
13	Other General Administrative . . . . .		<u>5712</u>
14	Depreciation. . . . .		<u>0</u>
15	Rent/Leasing . . . . .		<u>0</u>
16	Building/Station . . . . .		<u>13813</u>
17	Vehicle Expense . . . . .		<u>12234</u>
18	Other Operating Expense . . . . .		<u>13814</u>
19	Cost of Medical Supplies Charged to Patients . . . . .		<u>0</u>
20	Interest . . . . .		<u>4927</u>
21	Subscription Service Sales Expense . . . . .		<u>0</u>
22	Total Operating Expense (Sum of Lines 09 through 21) . . . . .		<u>404312</u>
23	Total Operating Income or Loss (Line 08 minus Line 22). . . . .		( <u>\$ 352053</u> )
24	Subscription Contract Sales . . . . .		<u>0</u>
25	Other Operating Revenue . . . . .		<u>0</u>
26	Local Supportive Funding . . . . .		<u>397294</u>
27	Other Non-Operating Income (Attach Schedule). . . . .		<u>0</u>
28	Other Non-Operating Expense (Attach Schedule). . . . .		<u>0</u>
29	NET INCOME/(LOSS) (Line 23 plus Sum of Lines 24 through 28). . . . .		\$ <u>45241</u>

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DEMOGRAPHICS & RATES



CERTIFIED PUBLIC ACCOUNTANTS  
1370 RAMAR ROAD, SUITE B  
BULLHEAD CITY, ARIZONA 86442  
(928) 758-4106  
FAX (928) 758-8435

Independent Accountant's Review Report

September 10, 2013

Elected Officials  
Golden Shores Fire District  
Topock, Arizona

We have reviewed the accompanying financial statements of governmental activity of Golden Shores Fire District as of June 30, 2013 and for the year then ended, which collectively comprise the District's financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

The management's discussion and analysis and required supplementary information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Porter & Porter, P.C.  
Bullhead City, Arizona

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Golden Shores Fire District  
Statement of Net Assets  
Governmental Activities  
June 30, 2013

Assets -

Cash	\$106,249
Receivables, net of uncollectible allowance	284,533
Capital assets, net of accumulated depreciation	
Land	52,500
Building	456,515
Equipment	122,602
Vehicles	<u>367,139</u>

Total Assets \$1,389,538

Liabilities

Accounts payable and other current liabilities	\$13,526
Capital lease payable	
Due within one year	26,824
Due in more than one year	141,832
Deferred property tax	32,133
Compensated absences	<u>49,707</u>

Total Liabilities 264,022

Net Assets

Invested in net assets, net of related debt	998,756
Unrestricted	345,123
Long-term debt for compensated absences	<u>(218,363)</u>

Total Net Assets 1,125,516

Total Liabilities and Net Assets \$1,389,538

See accountant's review report and  
accompanying notes to financial statements

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Golden Shores Fire District  
Statement of Activities  
Year ended June 30, 2013

Governmental Activities	
Fire and rescue	\$(677,737)
General government	(45,613)
Interest expense	<u>(8,275)</u>
Total Governmental Activities	<u>(731,625)</u>
General Revenues	
Taxes	551,510
Ambulance	170,000
Miscellaneous	5,932
Grants & contributions	<u>369,417</u>
Total General Revenues	<u>1,096,859</u>
Change in Net Assets	365,234
Net Assets, beginning of year	<u>760,282</u>
Net Assets, end of year	<u>\$1,125,516</u>

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accompanying notes to financial statements

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Golden Shores Fire District  
Balance Sheet  
June 30, 2013

Cash	\$106,249
Receivables, net of allowance	<u>284,533</u>
Total Assets	<u>\$390,782</u>
Current Liabilities	\$13,526
Deferred property taxes	<u>32,133</u>
Total liabilities	45,659
Fund Balance	<u>345,123</u>
Total Liabilities and Fund Balance	<u>\$390,782</u>

Reconciliation  
Balance Sheet to Statement of Net Assets  
June 30, 2013

Fund Balance	\$345,123
Add: Capital assets used in governmental activities, not reported as assets in governmental funds	998,756
Less: Capital leases and compensated absences, not payable in the current year	<u>(218,363)</u>
Total Net Assets – Governmental Activities	<u>\$1,125,516</u>

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Golden Shores Fire District  
Statement of Revenue, Expenditures and  
Changes in Fund Balance  
For the Year Ended June 30, 2013

Revenue

Taxes	\$551,510
Ambulance	170,000
Miscellaneous	5,932
Grants & contributions	<u>369,415</u>
Total Revenue	<u>1,096,857</u>

Expenditures

Fire protection and EMS	
Personnel cost	441,108
Retirement	53,507
Health insurance	62,320
Vehicle expense	11,651
Uniforms & turnouts	3,142
Small tools	23,205
EMS operation & training	9,487
Fire operation & training	<u>4,337</u>
Total Fire and EMS	<u>608,757</u>

Department Operations	
Administrative	11,424
Contracted service	7,575
Insurance	18,902
Utilities	5,663
Repair and maintenance	<u>2,049</u>
Total Department Operations	<u>45,613</u>

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Golden Shores Fire District  
Statement of Revenue, Expenditures and  
Changes in Fund Balance  
For the Year Ended June 30, 2013

Capital outlay	
Building	50,000
Motor vehicle	302,516
Debt service	
Principal	8,275
Interest	<u>26,400</u>
Total capital outlay & debt service	<u>387,191</u>
Total expenditures from operations	<u>1,041,561</u>
Net changes in fund balance	55,296
Fund balance at July 1, 2012	<u>289,827</u>
Fund balance at June 30, 2013	<u><u>\$345,123</u></u>

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Golden Shores Fire District  
Reconciliation Statement of Revenues,  
Expenses and Changes in Fund Balance  
To Statement of Activities  
June 30, 2013

Net changes in fund balance	\$55,296
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Amounts for governmental activities in the statement  
of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	296,340
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Book value that remained on assets that were disposed of During the year by the governmental entity.	(10,086)
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Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	26,400
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Long-term compensated absences do not require the use of current financial resources. Therefore, compensated absences are not reported as expenditures in the governmental funds.	<u>(2,716)</u>
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Net changes in governmental funds	<u>\$365,234</u>
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# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: \_\_\_\_\_

FOR THE PERIOD FROM: \_\_\_\_\_ TO: \_\_\_\_\_

## BALANCE SHEET

### ASSETS

#### CURRENT ASSETS

01	Cash	\$	_____
02	Accounts Receivable		_____
03	Less: Allowance for Doubtful Accounts		_____
04	Inventory		_____
05	Prepaid Expenses		_____
06	Other Current Assets		_____
07	TOTAL CURRENT ASSETS	\$	_____

#### PROPERTY & EQUIPMENT

08	Less: Accumulated Depreciation	\$	_____
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09	OTHER NONCURRENT ASSETS	\$	_____
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10	TOTAL ASSETS	\$	_____
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### LIABILITIES AND EQUITY

#### CURRENT LIABILITIES

11	Accounts Payable	\$	_____
12	Current Portion of Notes Payable		_____
13	Current Portion of Long-Term Debt		_____
14	Deferred Subscription Income		_____
15	Accrued Expenses and Other		_____
16	_____		_____
17	_____		_____
18	TOTAL CURRENT LIABILITIES	\$	_____

19	NOTES PAYABLE		_____
20	LONG-TERM DEBT OTHER		_____

21	TOTAL LONG-TERM DEBT	\$	_____
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#### EQUITY AND OTHER CREDITS

##### Paid-in Capital:

22	Common Stock	\$	_____
23	Paid-In Capital in Excess of Par Value		_____
24	Contributed Capital		_____
25	Retained Earnings		_____
26	Fund Balances		_____

27	TOTAL EQUITY	\$	_____
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28	TOTAL LIABILITIES & EQUITY	\$	_____
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# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: \_\_\_\_\_

FOR THE PERIOD FROM: \_\_\_\_\_ TO: \_\_\_\_\_

## STATEMENT OF CASH FLOWS

### OPERATING ACTIVITIES:

01	Net (loss) Income	\$ _____
	Adjustments to reconcile net income to net cash provided by operating activities:	
02	Depreciation Expense	_____
03	Deferred Income Tax	_____
04	Loss (gain) on Disposal of Property Equipment	_____
	(Increase) Decrease in:	
05	Accounts Receivable	_____
06	Inventories	_____
07	Prepaid Expenses	_____
	(Increase) Decrease in:	
08	Accounts Payable	_____
09	Accrued Expenses	_____
10	Deferred Subscription Income	_____
11	Net Cash Provided (Used) by Operating Activities	\$ _____

### INVESTING ACTIVITIES:

12	Purchases of Property and Equipment	_____
13	Proceeds from Disposal of Property and Equipment	_____
14	Purchases of Investments	_____
15	Proceeds from Disposal of Investments	_____
16	Loans Made	_____
17	Collections on Loans	_____
18	Other _____	_____
19	Net Cash Provided (Used) by Investing Activities	\$ _____

### FINANCING ACTIVITIES:

	New Borrowings:	
20	Long-Term	_____
21	Short-Term	_____
	Debt Reduction:	
22	Long-Term	_____
23	Short-Term	_____
24	Capital Contributions	_____
25	Dividends paid	_____
26	Net Cash Provided (Used) by Financing Activities	\$ _____
27	Net Increase (Decrease) in Cash	\$ _____
28	Cash at Beginning of Year	\$ _____
29	Cash at End of Year	\$ _____

### SUPPLEMENTAL DISCLOSURES:

	Non-cash Investing and Financing Transactions:	
31	_____	\$ _____
32	_____	_____
33	Interest Paid (Net of Amounts Capitalized)	_____
34	Income Taxes Paid	_____